

*land. The owner of the land and any person interested therein may defend against such assessment at the time of application for judgment in the regular proceedings for the enforcement of delinquent taxes, but such assessment shall not be deemed invalid because of any irregularity, provided the notices have been published substantially as required, and no defense shall be allowed except upon the ground that the cost of the improvement is substantially less than the amount of the assessment, and then only to the extent of the difference between the assessment and the actual cost. Assessments made under this act shall be called Restricted Residence District assessments of the city of \_\_\_\_\_ and numbered consecutively. Whenever an assessment is certified as aforesaid by the city clerk to the county auditor, a duplicate thereof shall be sent to the city comptroller, and all such assessments shall be sufficiently identified by the name and number as aforesaid."*

Approved March 31, 1925.

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CHAPTER 123—S. F. No. 487.

(Secs. 2645 to 2652, G. S. 1923.)

*An act relating to proceedings had in counties authorizing the issuance of bonds for road purposes under the provisions of Chapter 320, Laws of 1923, and legalizing same.*

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Certain bond issues legalized.**—Where any County has heretofore issued \$110,000 of bonds under the provisions of Chapter 265, Laws of 1919, and the County is not entitled to be reimbursed out of the Trunk Highway Fund for expenditures made from the proceeds of such bond issue, and where prior to January 1, 1925, the County Board of such county has passed a resolution authorizing the issuance of an additional \$110,000 of bonds under the provisions of Chapter 320, Laws of 1923, and has sold such bonds, said proceedings are hereby legalized and the bonds upon completion of delivery are made legal and binding obligations of such County in accordance with the provisions of Chapter 320, Laws of 1923, and the limitation contained in said Chapter 320, Laws of 1923, as to the amount of bonds to be issued thereunder shall not apply to the issuance of such additional bonds. Said bonds and the interest thereon shall be paid out of the Trunk Highway Fund as provided in Chapter 320, Laws of 1923, to the extent that the proceeds thereof shall hereafter be expended for the purpose and in the manner prescribed by said Chapter 320, Laws of 1923.

Sec. 2. This act shall take effect and be in force from and after its passage.

Approved April 2, 1925.